



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, WEDNESDAY, FEBRUARY 26, 2025
(PHALGUNA 7, 1946 SAKA)

LEGISLATIVE SUPPLEMENT

	Contents	Pages
Part - I	Acts	
	<i>Nil</i>	
Part - II	Ordinances	
	<i>Nil</i>	
Part - III	Delegated Legislation	
	1. Notification No. G.S.R. 4/P.A.5/2017/S.164/ Amd.(73)/2025, dated the 24th February, 2025, containing amendment in the Punjab Goods and Services Tax, Rules, 2017.	.. 69-72
	2. Notification No. S.O. 17/P.A.5/2017/S.128/ 2025, dated the 24th February, 2025, waiving the amount of late fee referred to in section of the Punjab Goods and Services Tax Act, 2017.	.. 73

3. Notification No. S.O. 18/P.A.17/1887/S.5/
2025 dated the 25th February, 2025,
transferring Village Namol (H.B No. 11)
from Sub-Tehsil Cheema to Kanungo Circle
Sunam, District Sangrur.

.. 75

**Part - IV Correction Slips, Republications and
Replacements**

Nil

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 24th February, 2025

No. G.S.R. 4/P.A.5/2017/S.164/Amd.(73)/2025.— In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendments in the Punjab Goods and Services Tax Rules, 2017, namely: —

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (First Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely:-

“16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in **Part B** of **FORM GST REG-12.**”

3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures **“FORM GST REG-10”**, the words, letters and figures **“or in the intimation furnished by the composition taxpayer in FORM GST CMP-02”** shall be inserted.

4. In the said rules, with effect from a date to be notified, in rule 87, in sub-rule (4), after the words **“common portal”**, the words, figures and letters **“as per rule 16A”** shall be inserted.

5. In the said rules, with effect from a date to be notified, for **FORM REG-12**, the following form shall be substituted, namely:-

“FORM GST REG-12

[See rule16(1), 16A]

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

**Order of Grant of Temporary Registration/Suo Moto
Registration/Temporary Identification Number**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	<div style="border: 1px solid black; padding: 2px;"> Building No./Flat No. Floor No. Name of Premises/Building Road/Street Town/City/Locality/Village Block/Taluka District State PIN Code </div>
6.	Permanent Account Number of the person, if Available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./Passport No./Driving License No./ Aadhaar No./Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration/temporary ID	
12.	Registration No./Temporary ID	

13. Details of Bank Accounts(s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account1

Account Number																				
Type of Account											IFSC									
Bank Name																				
Branch	To be auto-populated (Edit mode)																			
Address																				

PUNJAB GOVT. GAZ.(EXTRA), FEBRUARY 26, 2025
(PHGN 7, 1946 SAKA)

71

Note- Add more bank accounts.

(Upload of Seizure Memo/Detention Memo/Any other supporting documents)	
<<You are hereby directed to file application for proper registration within ninety days of the issue of this order>>	
Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.	

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth DD/MM/YYYY	
5.	Address of the Person	<div style="border: 1px solid black; padding: 2px;">Building No./Flat No. Floor No. Name of Premises/Building Road/Street Town/City/Locality/Village Block/Taluka District State PIN Code</div>
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./Passport No./Driving License No./Aadhaar No./Other)	
10.	Effective date of temporary ID	
11.	Temporary ID	

12. Details of Bank Accounts(s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account

Account Number																			
Type of Account											IFSC								
Bank Name																			
Branch	To be auto-populated (Edit mode)																		
Address																			

Note- Add more bank accounts.

Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.	

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 24th February, 2025

No. S.O. 17/P.A.5/2017/S.128/2025.— In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act,2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), the and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

KRISHAN KUMAR,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB
DEPARTMENT OF REVENUE, REHABILITATION
AND DISASTER MANAGEMENT
(R.E-II BRANCH)

NOTIFICATION

The 25th February, 2025

No. S.O. 18/P.A.17/1887/S.5/2025.- In exercise of the powers conferred by section 5 of the Punjab Land Revenue Act, 1887 (Punjab Act No. XVII of 1887) and section 5 of the Registration Act, 1908 (Central Act No. XVI of 1908), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to transfer village Namol (H.B No. 11) from Sub-Tehsil Cheema to Kanungo Circle Sunam of Sub-Division Sunam Udham Singh Wala, District Sangrur on and with effect from the date of publication of this notification in the Official Gazette.

ANURAG VERMA,

Additional Chief Secretary-cum-Financial
Commissioner Revenue, Department of
Revenue, Rehabilitation and Disaster
Management, Punjab.